Dkt. No.:14316.06

## REMARKS/ARGUMENTS

Claims 33-34 are pending in the present application.

Title Objection

The title of the invention is now amended to overcome the objection as being not descriptive.

Double Patenting Rejection

Claim 33 is rejected under 35 U.S.C. § 101 as claiming the same invention as that of claim 1 of prior U.S. Patent No. 6,678,116. Claim 34 is rejected under 35 U.S.C. § 101 as claiming the same invention as that of claim 12 of prior U.S. Patent No. 6,678,116. Applicant respectfully traverses the rejections for at least the following reasons.

Claim 33 recites a magnetic recording head comprising: a substrate; a magnetically permeable thin film disposed on the substrate; and a gap pattern in the magnetically permeable thin film; wherein the thin film includes a material chosen from the family of iron nitride alloys.

Claim 1 of prior U.S. Patent No. 6,678,116 recites a timing based magnetic recording head comprising: a substrate; a magnetically permeable thin film disposed on the substrate; and a gap pattern in the magnetically permeable thin film; wherein the thin film includes a material chosen from the family of iron nitride alloys.

Thus, Applicant respectfully submits that claim 33 and claim 1 do not recite the same invention under the statute 35 U.S.C. 101, and Applicant respectfully requests that the double patenting rejection be withdrawn.

Claim 34 recites a magnetic recording head for writing servo tracks comprising: a magnetically permeable substrate having two ferrite blocks glass bonded to a medially disposed ceramic member; a magnetically permeable thin film disposed on at least one surface of the substrate thereby providing a major surface; a gap pattern formed in the thin film; and a coil coupled to the substrate for causing magnetic flux to flow through the substrate and the thin film; wherein the thin film FeXN.

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Reply to O.A. of January 24, 2005

Claim 12 of prior U.S. Patent No. 6,678,116 recites a magnetic recording head for writing timing based servo tracks, the magnetic recording head comprising: a magnetically permeable substrate having two ferrite blocks glass bonded to a medially disposed ceramic member; a magnetically permeable thin film disposed on at least one surface of the substrate thereby providing a major surface; a gap pattern formed in the thin film; and a coil coupled to the substrate for causing magnetic flux to flow through the substrate and the thin film; wherein the thin film FeXN.

Thus, Applicant respectfully submits that claim 34 and claim 12 do not recite the same invention under the statute 35 U.S.C. 101, and Applicant respectfully requests that the double patenting rejection be withdrawn.

In view of the above, it is respectfully submitted that the present application is in condition for allowance. Reconsideration of the present application and a favorable response are respectfully requested. If a telephone conference would be helpful in resolving any remaining issues, please contact the undersigned at 612-752-7367.

Respectfully submitted,

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